

**University of Maine**  
**Office of Research Administration**  
**Instructions for Cost Adjustment (CA) Form**

Please familiarize yourself with the [Guidance for Cost Transfer Requests](#) first. Please note that the instructions for the [Labor Distribution Adjustment \(LDA\) Form](#) vary slightly from these instructions.

- I. PREPARING THE FORM(S)**
- II. PREPARING THE SUPPORTING BACKUP DOCUMENT(S)**
- III. SUBMITTING THE COST TRANSFER REQUEST**
- IV. GL Inquiry “Journal Details”**
- V. GL Inquiry Attributes Details “Manager”**

**I. PREPARING THE FORM(S):**

**A. CA Form (page 1)**

1. Enter the original journal posting date of the original transaction (see section IV)
2. Enter the original amount of the transaction that posted to the chartfield that was originally charged (see section IV)
3. Enter the amount of the transaction being transferred - equal or less than original posted amount (see section IV)
4. Enter the journal line description from the original transaction (see section IV)
5. Enter the appropriate ChartFields
  - a. Chartfield that the expense is being transferred TO
  - b. Chartfield that the expense was originally charged and where it will be removed FROM (see section IV)
6. Provide detailed explanations for all justifications (refer to [UMS APL VIII-K](#))
  - a. If the justifications to the questions are vague and do not provide enough detail for an auditor to clearly understand the reason for the transfer, then the request will be denied;
  - b. If the DB chartfield has insufficient funds due to pending cost share transfers, clearly state this and provide detail of this fact in the justification, or the request will be denied;
  - c. If you need more space than the form provides, enter “see attached” on the form and attach the justification to the request on a separate page
  - d. If the request is over 60 days, provide a detailed explanation for the lateness justification (this section will be blank if the request is timely or over 90 days)
7. Obtain appropriate certifications for the ChartFields provided on the form, including Printed Name, Title and Date (see section V)
8. Preparer of the request form fills in their printed name, email, phone number, and secures their signature and dates the form; the preparer is the person who fills out the request form (typically the financial administrator who reconciles the account monthly but it can also be the PI or another person); the preparer is responsible for providing all required documentation and further information if needed

**B. CA Form (page 2 & 3)**

1. You may use these additional pages for additional transactions ONLY if:

- a. all ChartFields entered (department/fund/program/project) are the same as entered on page 1 (only account codes and class codes may differ)
  - b. the justifications to the questions provided on page 1 applies universally to all transactions on page 2 & 3
2. Enter the posting dates, posted amounts, transfer amounts and journal line descriptions (see steps 1a-1d)
  3. Enter the appropriate account codes and class codes pertaining to the additional transactions (the department/fund/program/project will automatically pull from page 1)
  4. The total transfer amount at the bottom of page 2 will automatically include the transfer amount provided on page 1 (if page 3 is to be used, the total will automatically include the transfer amounts from page 1 and page 2, and there will be no total displayed on page 2)
- C. **Extenuating Circumstance Form (ECF)**
1. Only required if the request is submitted to ORA after 90 days from the month-end of the original transaction's posting date
  2. All questions must be completed with detailed explanation where applicable, and signed by the Dean or Center Director

## II. PREPARING THE SUPPORTING BACKUP DOCUMENT(S):

### A. **GL Inquiry**

1. Provide the "Journal Details" page for the expense that is being transferred from the chartfield it was originally charged to. In GL, find the expense to be transferred under the "current month" column and click into it. Please do not use the "Report Manager" button as required items highlighted on the sample Journal Details (see section IV) will not appear (printing the browser screen works best). *Providing improper GL Inquiry backup will result in a denied request.*
  - a. Click to learn more on [how to access GL Inquiry](#)
  - b. Please reach out to ORA Department if there are any questions on how to find the "Journal Details" GL Inquiry in PeopleSoft

### B. **Other Backup Documents**

1. Depending on the Justification Reason selected for Question 1 on the CA Form, additional backup documentation may be required. A warning will pop up next to the justification reason drop down menu if additional justification documentation is required.
2. *Not providing additional justification documentation if required will result in a denied request.*
  - a. Refer to the [Guidance for Cost Transfer Requests \(sections III.B.3-5.\)](#) for more details.
  - b. Refer to the [Justification Reasons for Cost Transfer Requests](#) document for more details.

## III. SUBMITTING THE COST TRANSFER REQUEST:

- A. Submit the complete cost transfer request as a single PDF document to ORA as indicated on CA Form (page 1) with all required forms and documentation included. Incomplete cost transfer requests will be denied.
- B. **If a cost transfer request is denied**, the preparer must address the deficiencies and resubmit the request **within 14 days**. After 14 days the cost transfer request may become

void and may need to be re-submitted as a new request. Failure to resubmit the request within the specified time-frame, or failure to meet ORA's approval on the resubmission, **MAY RESULT IN ORA MOVING THE SUBJECT EXPENSES(S) TO THE PROJECT CLOSING ACCOUNT**, if the expenses were originally charged to a sponsored project account.

**...See more on next two pages...**

IV. GL Inquiry "Journal Details":

**Journal Details** ← look for this "Journal Details" after clicking into the amount under the current month column in GL

**Chartfields**

Fiscal Year: 2020      Accounting Period: 08 - February

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Business Unit: UMS05      University of Maine

**Department:**      Restricted Expendable

**Fund Code:** 20

**Program:**

**Project:** 540xxxx

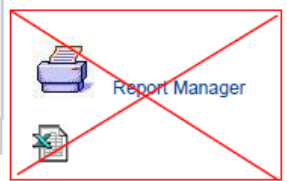
Operating Unit:

▶ Journal Entry Additional Filters

Refine Search

Return

"FROM" ChartField Information  
 -Yellow: Required for all ChartFields  
 -Blue: Required if applicable



DO NOT USE REPORT MANAGER  
 Using this feature will eliminate required information (print the browser screen instead)

**Journal Entries**      Find | View All | First 1-3 of 3 Last

Account	Class	Journal Date	Date Posted	Journal Line Description	Amount	Source	Journal Line	Line #

Refine Search

Return

Entered for each Transaction  
 -Yellow: Required for all ChartFields  
 -Blue: Required if applicable

## V. GL Inquiry Attributes Details "Manager":

**GL Inquiry Search ID:** ← look for this "GL Inquiry Search ID" after clicking in to the ChartField GL from the search criteria

Chartfields	
Fiscal Year: 2020	Accounting Period: 08 - February
Business Unit: UMS05	University of Maine
Department:	Attribute Values
Fund Code: 20	Restricted Expendable
Program:	
Project: 540xxxx	<a href="#">Attributes</a>
Operating Unit:	

Display Summary  
 Display Details

Click this Project "Attributes" link to see who the Account Manager is for the ChartField.  
 The below "Attributes Detail" will pop up on your screen

**Attribute Details**

ChartField: PROJECT\_ID 

Chartfield Value: 540 [REDACTED]

**Manager:** [REDACTED] [Project Manager History](#)  
[Project Status History](#)

Status as of: [REDACTED]  
 Status: Open/Active

**Start Date:** [REDACTED]  
**End Date:** [REDACTED]

**Fin Contact:** [REDACTED]  
**Grant Number:** [REDACTED]

Expense being transferred must be within these dates on the ChartField that the expense is being transferred TO

PI Required to certify the TO/FROM ChartFields will be listed here